



OFU LOCAL GOVERNMENT

**20
25**

APPROVED BUDGET



Published: 30/03/2025



Contents

1	Budget Overview.....	2
	Table 1: Budget Overview.....	3
1.A	Revenue by Administrative Classification	6
1.B	Revenue by Economic Classification	7
1.C	Revenue by Fund Classification.....	9
2	Expenditure Reports	10
2.A	Expenditure by Administrative Classification.....	10
2.B	Expenditure by Economic Classification.....	14
2.C	Expenditure by Functional Classification	16
2.D	Capital Expenditure by Project.....	20

List of Reports

Table 1: Budget Overview	3
Table 2 Summary Revenue and Expenditure	4
Table 2 Expenditure by MDA by Main Economic Classification	5
Table 3: Total Revenue by Administrative Classification.....	6
Table 4: Total Revenue by Economic Classification.....	7
Table 5: Total Revenue by Fund Classification	9
Table 6: Total Expenditure by Administrative Classification	10
Table 7: Personnel Expenditure by Administrative Classification	11
Table 8: Overhead Expenditure by Administrative Classification	12
Table 9: Capital Expenditure by Administrative Classification	13
Table 10: Total Expenditure by Economic Classification	14
Table 11: Total Expenditure by Functional Classification.....	16
Table 12: Personnel Expenditure by Functional Classification.....	17
Table 13: Overhead Expenditure by Functional Classification	18
Table 14: Capital Expenditure by Functional Classification.....	19



1 Budget Overview

Kogi State - OFU Local Government: 2025 Budget Overview (Original Budget)			
Revenue by Economic	2025 Budget	Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Opening Balance	-	PURCHASE OF TEACHING/LEARNING AID	565,392,280
Statutory Allocation	2,935,790,790	PURCHASE OF AGRIC EQUIPMENT AND INPUTS SUCH AS 2SPRAYERS, 2HARVESTERS AND PURCHASE OF FERTILIZERS AND AGRO CHEMICALS	500,094,770
VAT	3,072,464,800	PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS VITAL SIGNS MONITORS, BLOOD PRESSURE MONITOR, THERMOMETER, PULSE OXIMETER, ETC. AT SOME SELECTED PHC	500,080,220
Other FAAC	314,634,950	REHABILITATION OF ROADS	260,261,150
LG IGR	48,228,190	RENOVATION OF 3NOS OF PHC IN THE LOCAL GOVERNMENT	193,309,060
Share of State IGR	-	PURCHASE OF 3NOS OF OFFICIAL VEHICLE	120,000,000
Other (Capital Receipts)	-	PURCHASE OF 10 NOS OF MOTORCYCLE	33,159,500
Total Revenue	6,371,118,730	PURCHASE OF 3 SETS EACH OF OFFICE FURNITURE FOR ALL DEPTS	31,000,000
		CONSTRUCTION OF WATER FACILITY(BORE HOLE)	30,000,000
Expenditure by Economic	2025 Budget	PURCHASE OF 1 NO OFFICIAL VEHICLES FOR THE OFFICE DLG	15,000,000
Personnel	3,086,635,900	<i>Other Capital Projects</i>	50,841,000
Grants / Contributions to State	-	Total	2,299,137,980
Other Recurrent	985,344,850		
Capital	2,299,137,980		
Total Expenditure	6,371,118,730		
Expenditure by Sector	2025 Budget		
Education	1,237,618,120		
Health	1,191,464,700		
Other Social	-		
Agriculture	619,938,960		
Other Economic	698,433,650		
Administration	2,623,663,300		
Law and Justice	-		
Total Expenditure	6,371,118,730		



Table 1: Budget Overview

OFU Local Government, Kogi State: 2025 Budget Overview (Original Budget)

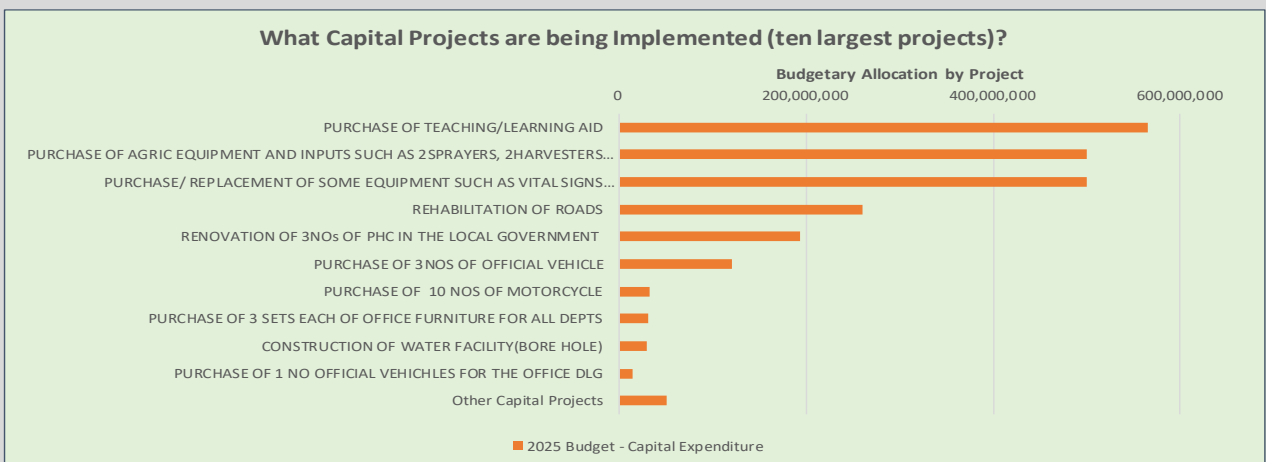
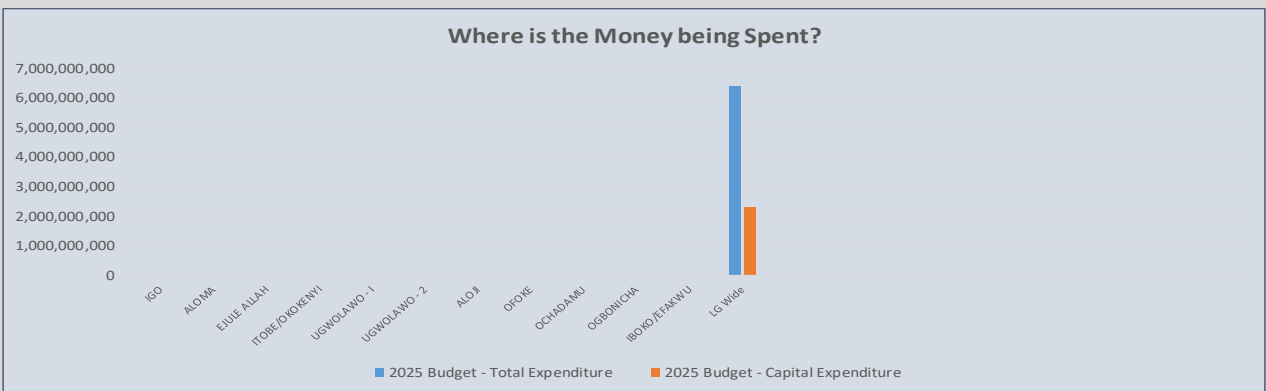
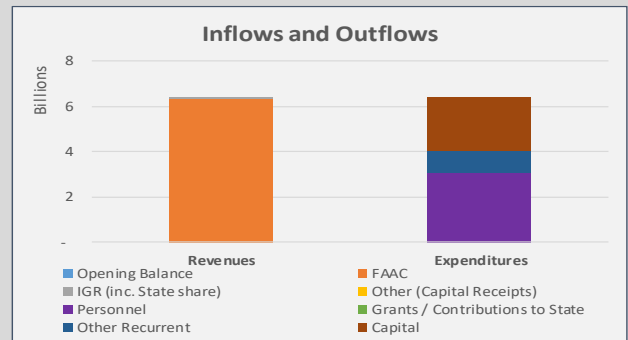
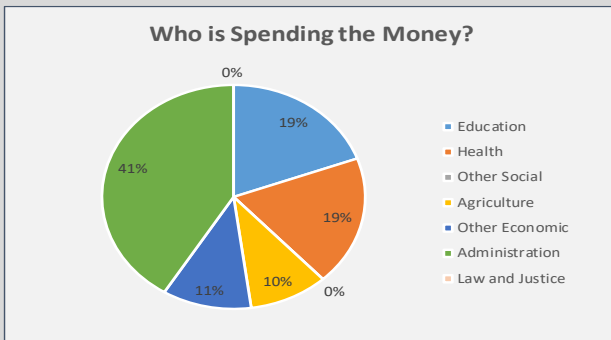
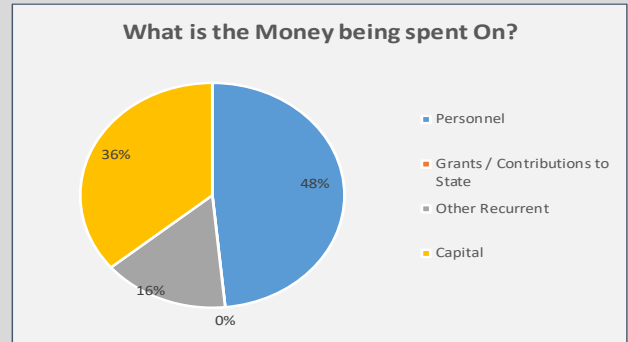
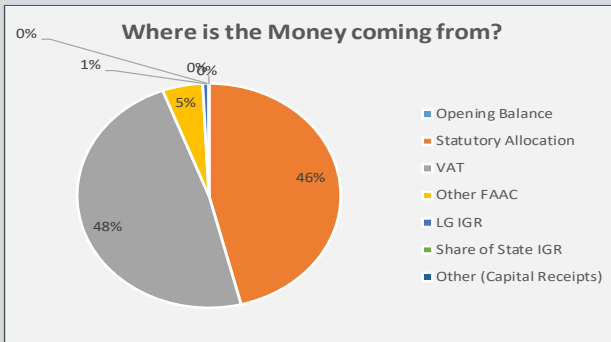




Table 2 Summary Revenue and Expenditure

122214 - OFU Local Government, Kogi State - 2025 Budget: Summary	
Item	2025 Approved Budget
Opening Balance	
Recurrent Revenue	6,371,118,730
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,322,890,540
12 - INDEPENDENT REVENUE	48,228,190
Recurrent Expenditure	4,071,980,750
21 - PERSONNEL COST	3,086,635,900
22 - OTHER RECURRENT COSTS	985,344,850
Transfer to Capital Account	2,299,137,980
Capital Receipts	-
13 - AID AND GRANTS	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-
23 - CAPITAL EXPENDITURE	2,299,137,980
Total Revenue (including OB)	6,371,118,730
Total Expenditure	6,371,118,730
Closing Balance	-



Table 3 Expenditure by MDA by Main Economic Classification

122214 - OFU Local Government, Kogi State - 2025 Original Budget: Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
-	Total Expenditure	3,086,635,900	985,344,850	4,071,980,750	2,299,137,980	6,371,118,730
01000000000	ADMINISTRATION SECTOR	1,845,445,480	547,558,320	2,393,003,800	230,659,500	2,623,663,300
01110000000	OFFICE OF THE LG CHAIRMAN	34,743,660	284,850,850	319,594,510	30,000,000	349,594,510
011100100100	CHAIRMAN	16,300,800	200,811,570	217,112,370	15,000,000	232,112,370
011100100200	VICE-CHAIRMAN	13,000,000	70,419,000	83,419,000	15,000,000	98,419,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	3,542,860	10,924,280	14,467,140	-	14,467,140
011118300100	INTERNAL AUDIT	1,900,000	2,696,000	4,596,000	-	4,596,000
01120000000	LOCAL GOVT COUNCIL	49,044,410	87,646,630	136,691,040	6,000,000	142,691,040
011200100100	THE LEGISTRATIVE COUNCIL	47,044,510	83,246,630	130,291,140	5,000,000	135,291,140
011202200100	CLERK TO THE HOUSE	1,999,900	4,400,000	6,399,900	1,000,000	7,399,900
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,761,657,410	175,060,840	1,936,718,250	194,659,500	2,131,377,750
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,761,657,410	175,060,840	1,936,718,250	194,659,500	2,131,377,750
02000000000	ECONOMIC SECTOR	350,844,580	157,831,110	508,675,690	809,696,920	1,318,372,610
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	87,654,190	32,190,000	119,844,190	500,094,770	619,938,960
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	87,654,190	32,190,000	119,844,190	500,094,770	619,938,960
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	151,632,390	103,727,690	255,360,080	8,000,000	263,360,080
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	134,179,200	87,010,690	221,189,890	5,000,000	226,189,890
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	17,453,190	16,717,000	34,170,190	3,000,000	37,170,190
02340000000	DEPARTMENT OF WORKS & HOUSING	111,558,000	21,913,420	133,471,420	301,602,150	435,073,570
023400100100	DEPARTMENT OF WORKS & HOUSING	111,558,000	21,913,420	133,471,420	301,602,150	435,073,570
05000000000	SOCIAL SECTOR	890,345,840	279,955,420	1,170,301,260	1,258,781,560	2,429,082,820
05170000000	DEPARTMENT OF EDUCATION	533,047,840	139,178,000	672,225,840	565,392,280	1,237,618,120
051700100100	DEPARTMENT OF EDUCATION	533,047,840	139,178,000	672,225,840	565,392,280	1,237,618,120
05210000000	DEPARTMENT OF HEALTH CARE	357,298,000	140,777,420	498,075,420	693,389,280	1,191,464,700
052100100100	DEPARTMENT OF HEALTH CARE	357,298,000	140,777,420	498,075,420	693,389,280	1,191,464,700



Revenue Reports

1.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

122214 - OFU Local Government, Kogi State - 2025 Budget: Total Revenue by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Revenue</i>	<i>6,371,118,730</i>
020000000000	ECONOMIC SECTOR	6,371,118,730
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	6,371,118,730
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	6,371,118,730



1.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

122214 - OFU Local Government, Kogi State - 2025 Budget: Total Revenue by Economic Classification		
Code	Economic	2025 Approved Budget
1	REVENUE	6,371,118,730.00
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,322,890,540.00
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,322,890,540.00
110101	STATUTORY ALLOCATION (FAAC)	2,935,790,790.00
11010101	STATUTORY ALLOCATION	2,935,790,790.00
110102	VALUE ADDED TAX ALLOCATION	3,072,464,800.00
11010201	SHARE OF VAT	3,072,464,800.00
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	314,634,950.00
11010399	OTHER FAAC DISTRIBUTIONS	314,634,950.00
12	INDEPENDENT REVENUE	48,228,190.00
1201	DIRECT TAX REVENUE	700,000.00
120101	PERSONAL TAXES	700,000.00
12010103	DEVELOPMENT LEVIES	700,000.00
1202	NON-TAX REVENUE	47,528,190.00
120201	LICENCES - GENERAL	4,000,000.00
12020116	CATTLE DEALER LICENSES	600,000.00
12020122	PRODUCE BUYING LICENSES	2,200,000.00
12020124	ABBATTOIR/SLAUGHTER LICENSES	400,000.00
12020127	BOREHOLE DRILLING LICENSES	300,000.00
12020130	LIQUOR LICENSES	500,000.00
120204	FEES - GENERAL	17,528,190.00
12020417	CONTRACTOR REGISTRATION FEES	1,019,000.00
12020418	MARRIAGE/ DIVORCE FEES	506,890.00
12020425	DISINFECTION OF PRODUCE FEES	300,000.00
12020427	TENDER FEES	600,000.00
12020442	ASSOCIATION FEES	800,000.00
12020443	BIRTH & DEATH REGISTRATION FEES	400,000.00
12020446	AGRICULTURAL/VETINARY SERVICES FEES	600,000.00
12020449	BUSINESS/TRADE OPERATING FEES	1,700,000.00
12020451	TIMBER & FOREST FEES	8,064,190.00
12020453	APPLICATIONS FEES	480,000.00
12020454	PARKING FEES	3,058,110.00
120205	FINES - GENERAL	7,000,000.00
12020501	FINES/PENALTIES	7,000,000.00
120206	SALES - GENERAL	8,000,000.00
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	2,000,000.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	850,000.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	955,000.00
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	4,195,000.00
120207	EARNINGS -GENERAL	9,000,000.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	200,000.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	2,000,000.00



12020705	EARNINGS FROM THE USE OF GOVT. HALLS	1,000,000.00
12020706	EARNINGS FROM TOLL GATES	400,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	400,000.00
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	1,000,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	4,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	2,000,000.00
12020901	RENT ON GOVT. LAND	1,000,000.00
12020906	RENTS ON GOVT. PROPERTIES	1,000,000.00



1.C Revenue by Fund Classification

Table 6: Total Revenue by Fund Classification

122214 - OFU Local Government, Kogi State - 2025 Budget: Total Revenue by Fund

Code	Fund	2025 Approved Budget
-	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	6,371,118,730.00
01	FEDERATION ACCOUNT	6,322,890,540.00
011	FAAC DIRECT ALLOCATION	6,322,890,540.00
01101	FAAC DIRECT ALLOCATION	6,322,890,540.00
02	CONSOLIDATED REVENUE FUND	48,228,190.00
021	MAIN ENVELOP	48,228,190.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	48,228,190.00



2 Expenditure Reports

2.A Expenditure by Administrative Classification

Table 7: Total Expenditure by Administrative Classification

122214 - OFU Local Government, Kogi State - 2025 Budget: Total Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Expenditure</i>	<u>6,371,118,730.00</u>
01000000000	ADMINISTRATION SECTOR	2,623,663,300.00
01110000000	OFFICE OF THE LG CHAIRMAN	349,594,510.00
011100100100	CHAIRMAN	232,112,370.00
011100100200	VICE-CHAIRMAN	98,419,000.00
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	14,467,140.00
011118300100	INTERNAL AUDIT	4,596,000.00
01120000000	LOCAL GOVT COUNCIL	142,691,040.00
011200100100	THE LEGISTRATIVE COUNCIL	135,291,140.00
011202200100	CLERK TO THE HOUSE	7,399,900.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	2,131,377,750.00
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	2,131,377,750.00
02000000000	ECONOMIC SECTOR	1,318,372,610.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	619,938,960.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	619,938,960.00
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	263,360,080.00
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	226,189,890.00
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	37,170,190.00
02340000000	DEPARTMENT OF WORKS & HOUSING	435,073,570.00
023400100100	DEPARTMENT OF WORKS & HOUSING	435,073,570.00
05000000000	SOCIAL SECTOR	2,429,082,820.00
05170000000	DEPARTMENT OF EDUCATION	1,237,618,120.00
051700100100	DEPARTMENT OF EDUCATION	1,237,618,120.00
05210000000	DEPARTMENT OF HEALTH CARE	1,191,464,700.00
052100100100	DEPARTMENT OF HEALTH CARE	1,191,464,700.00



Table 8: Personnel Expenditure by Administrative Classification

122214 - OFU Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Personnel Expenditure</i>	<u>3,086,635,900.00</u>
010000000000	ADMINISTRATION SECTOR	1,845,445,480.00
011100000000	OFFICE OF THE LG CHAIRMAN	34,743,660.00
011100100100	CHAIRMAN	16,300,800.00
011100100200	VICE-CHAIRMAN	13,000,000.00
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	3,542,860.00
011118300100	INTERNAL AUDIT	1,900,000.00
011200000000	LOCAL GOVT COUNCIL	49,044,410.00
011200100100	THE LEGISTRATIVE COUNCIL	47,044,510.00
011202200100	CLERK TO THE HOUSE	1,999,900.00
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,761,657,410.00
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,761,657,410.00
020000000000	ECONOMIC SECTOR	350,844,580.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	87,654,190.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	87,654,190.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	151,632,390.00
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	134,179,200.00
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	17,453,190.00
023400000000	DEPARTMENT OF WORKS & HOUSING	111,558,000.00
023400100100	DEPARTMENT OF WORKS & HOUSING	111,558,000.00
050000000000	SOCIAL SECTOR	890,345,840.00
051700000000	DEPARTMENT OF EDUCATION	533,047,840.00
051700100100	DEPARTMENT OF EDUCATION	533,047,840.00
052100000000	DEPARTMENT OF HEALTH CARE	357,298,000.00
052100100100	DEPARTMENT OF HEALTH CARE	357,298,000.00



Table 9: Overhead Expenditure by Administrative Classification

122214 - OFU Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Overhead Expenditure</i>	<u>985,344,850.00</u>
010000000000	ADMINISTRATION SECTOR	547,558,320.00
011100000000	OFFICE OF THE LG CHAIRMAN	284,850,850.00
011100100100	CHAIRMAN	200,811,570.00
011100100200	VICE-CHAIRMAN	70,419,000.00
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	10,924,280.00
011118300100	INTERNAL AUDIT	2,696,000.00
011200000000	LOCAL GOVT COUNCIL	87,646,630.00
011200100100	THE LEGISTRATIVE COUNCIL	83,246,630.00
011202200100	CLERK TO THE HOUSE	4,400,000.00
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	175,060,840.00
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	175,060,840.00
020000000000	ECONOMIC SECTOR	157,831,110.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	32,190,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	32,190,000.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	103,727,690.00
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	87,010,690.00
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	16,717,000.00
023400000000	DEPARTMENT OF WORKS & HOUSING	21,913,420.00
023400100100	DEPARTMENT OF WORKS & HOUSING	21,913,420.00
050000000000	SOCIAL SECTOR	279,955,420.00
051700000000	DEPARTMENT OF EDUCATION	139,178,000.00
051700100100	DEPARTMENT OF EDUCATION	139,178,000.00
052100000000	DEPARTMENT OF HEALTH CARE	140,777,420.00
052100100100	DEPARTMENT OF HEALTH CARE	140,777,420.00



Table 10: Capital Expenditure by Administrative Classification

122214 - OFU Local Government, Kogi State - 2025 Budget: Capital Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Capital Expenditure</i>	<u>2,299,137,980.00</u>
010000000000	ADMINISTRATION SECTOR	230,659,500.00
011100000000	OFFICE OF THE LG CHAIRMAN	30,000,000.00
011100100100	CHAIRMAN	15,000,000.00
011100100200	VICE-CHAIRMAN	15,000,000.00
011200000000	LOCAL GOVT COUNCIL	6,000,000.00
011200100100	THE LEGISTRATIVE COUNCIL	5,000,000.00
011202200100	CLERK TO THE HOUSE	1,000,000.00
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	194,659,500.00
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	194,659,500.00
020000000000	ECONOMIC SECTOR	809,696,920.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	500,094,770.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	500,094,770.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	8,000,000.00
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	5,000,000.00
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	3,000,000.00
023400000000	DEPARTMENT OF WORKS & HOUSING	301,602,150.00
023400100100	DEPARTMENT OF WORKS & HOUSING	301,602,150.00
050000000000	SOCIAL SECTOR	1,258,781,560.00
051700000000	DEPARTMENT OF EDUCATION	565,392,280.00
051700100100	DEPARTMENT OF EDUCATION	565,392,280.00
052100000000	DEPARTMENT OF HEALTH CARE	693,389,280.00
052100100100	DEPARTMENT OF HEALTH CARE	693,389,280.00



2.B Expenditure by Economic Classification

Table 11: Total Expenditure by Economic Classification

122214 - OFU Local Government, Kogi State - 2025 Budget: Expenditure by Economic Classification		
Code	Item	2025 Approved Budget
2	<i>EXPENDITURES</i>	<u>6,371,118,730.00</u>
21	<i>PERSONNEL COST</i>	<u>3,086,635,900.00</u>
2101	<i>SALARY</i>	<u>1,437,453,870.00</u>
210101	SALARIES AND WAGES	1,437,453,870.00
21010101	SALARY	1,437,453,870.00
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	<u>643,594,480.00</u>
210201	ALLOWANCES	72,514,180.00
21020101	NON REGULAR ALLOWANCES	72,514,180.00
210202	SOCIAL CONTRIBUTIONS	571,080,300.00
21020202	CONTRIBUTORY PENSION	571,080,300.00
2103	<i>SOCIAL BENEFITS</i>	<u>1,005,587,550.00</u>
210301	SOCIAL BENEFITS	1,005,587,550.00
21030102	PENSION	1,005,587,550.00
22	<i>OTHER RECURRENT COSTS</i>	<u>985,344,850.00</u>
2202	<i>OVERHEAD COST</i>	<u>974,344,850.00</u>
220201	TRAVEL & TRANSPORT - GENERAL	99,106,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	79,806,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	9,300,000.00
22020105	TRADITIONAL COUNCIL EXPENSES	10,000,000.00
220202	UTILITIES - GENERAL	900,000.00
22020202	TELEPHONE CHARGES	900,000.00
220203	MATERIALS & SUPPLIES - GENERAL	286,465,290.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	25,510,860.00
22020302	BOOKS	3,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	20,431,460.00
22020306	PRINTING OF SECURITY DOCUMENTS	5,420,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	116,102,970.00
22020309	UNIFORMS & OTHER CLOTHING	6,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	110,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	38,357,140.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,857,140.00
22020402	MAINTENANCE OF OFFICE FURNITURE	7,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	12,000,000.00
22020406	OTHER MAINTENANCE SERVICES	3,500,000.00
220205	TRAINING - GENERAL	15,160,000.00
22020501	LOCAL TRAINING	15,160,000.00
220206	OTHER SERVICES - GENERAL	260,888,690.00
22020601	SECURITY SERVICES	1,434,270.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	252,668,710.00
22020605	CLEANING & FUMIGATION SERVICES	3,365,710.00
22020607	MONITORING AND EVALUATION SYSTEM	3,420,000.00



220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	78,921,000.00
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	47,121,000.00
22020703	LEGAL SERVICES	31,800,000.00
220208	FUEL & LUBRICANTS - GENERAL	81,713,420.00
22020801	MOTOR VEHICLE FUEL COST	79,713,420.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00
220209	FINANCIAL CHARGES - GENERAL	5,627,370.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,627,370.00
220210	MISCELLANEOUS EXPENSES GENERAL	107,205,940.00
22021001	REFRESHMENT & MEALS	35,067,720.00
22021002	HONORARIUM & SITTING ALLOWANCE	22,520,790.00
22021003	PUBLICITY & ADVERTISEMENTS	4,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	5,724,780.00
22021006	POSTAGES & COURIER SERVICES	1,393,990.00
22021007	WELFARE PACKAGES	26,616,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	3,111,230.00
22021009	SPORTING ACTIVITIES	3,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	5,771,430.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	11,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	11,000,000.00
22040110	GRANT, CONTRIBUTION & SUBVENTION	11,000,000.00
23	CAPITAL EXPENDITURE	2,299,137,980.00
2301	FIXED ASSETS PURCHASED	1,801,226,770.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,801,226,770.00
23010104	PURCHASE MOTOR CYCLES	33,159,500.00
23010105	PURCHASE OF MOTOR VEHICLES	150,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	42,000,000.00
23010113	PURCHASE OF COMPUTERS	5,000,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	3,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	1,500,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	500,080,220.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	565,392,280.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	500,094,770.00
2302	CONSTRUCTION / PROVISION	30,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	30,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	30,000,000.00
2303	REHABILITATION / REPAIRS	464,911,210.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS – GENERAL	464,911,210.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	193,309,060.00
23030113	REHABILITATION / REPAIRS - ROADS	260,261,150.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	11,341,000.00
2305	OTHER CAPITAL PROJECTS	3,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	3,000,000.00
23050101	RESEARCH AND DEVELOPMENT	3,000,000.00



2.C Expenditure by Functional Classification

Table 12: Total Expenditure by Functional Classification

122214 - OFU Local Government, Kogi State - 2025 Budget: Total Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Expenditure</i>	<u>6,371,118,730.00</u>
701	GENERAL PUBLIC SERVICES	2,692,363,880.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	704,008,300.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	473,222,410.00
70112	FINANCIAL AND FISCAL AFFAIRS	230,785,890.00
7013	GENERAL SERVICES	1,988,355,580.00
70131	GENERAL PERSONNEL SERVICES	1,936,718,250.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	37,170,190.00
70133	OTHER GENERAL SERVICES	14,467,140.00
704	ECONOMIC AFFAIRS	1,249,672,030.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	814,598,460.00
70421	AGRICULTURE	814,598,460.00
7045	TRANSPORT	435,073,570.00
70451	ROAD TRANSPORT	435,073,570.00
707	HEALTH	1,191,464,700.00
7076	HEALTH N.E.C.	1,191,464,700.00
70761	HEALTH N.E.C.	1,191,464,700.00
709	EDUCATION	1,237,618,120.00
7098	EDUCATION N.E.C.	1,237,618,120.00
70981	EDUCATION N.E.C	1,237,618,120.00



Table 13: Personnel Expenditure by Functional Classification

122214 - OFU Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Personnel Expenditure</i>	<i>3,086,635,900.00</i>
701	GENERAL PUBLIC SERVICES	1,997,077,870.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	214,424,410.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	78,345,210.00
70112	FINANCIAL AND FISCAL AFFAIRS	136,079,200.00
7013	GENERAL SERVICES	1,782,653,460.00
70131	GENERAL PERSONNEL SERVICES	1,761,657,410.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	17,453,190.00
70133	OTHER GENERAL SERVICES	3,542,860.00
704	ECONOMIC AFFAIRS	199,212,190.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	87,654,190.00
70421	AGRICULTURE	87,654,190.00
7045	TRANSPORT	111,558,000.00
70451	ROAD TRANSPORT	111,558,000.00
707	HEALTH	357,298,000.00
7076	HEALTH N.E.C.	357,298,000.00
70761	HEALTH N.E.C.	357,298,000.00
709	EDUCATION	533,047,840.00
7098	EDUCATION N.E.C.	533,047,840.00
70981	EDUCATION N.E.C	533,047,840.00



Table 14: Overhead Expenditure by Functional Classification

122214 - OFU Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Overhead Expenditure</i>	<u>985,344,850.00</u>
701	GENERAL PUBLIC SERVICES	651,286,010.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	448,583,890.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	358,877,200.00
70112	FINANCIAL AND FISCAL AFFAIRS	89,706,690.00
7013	GENERAL SERVICES	202,702,120.00
70131	GENERAL PERSONNEL SERVICES	175,060,840.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	16,717,000.00
70133	OTHER GENERAL SERVICES	10,924,280.00
704	ECONOMIC AFFAIRS	54,103,420.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	32,190,000.00
70421	AGRICULTURE	32,190,000.00
7045	TRANSPORT	21,913,420.00
70451	ROAD TRANSPORT	21,913,420.00
707	HEALTH	140,777,420.00
7076	HEALTH N.E.C.	140,777,420.00
70761	HEALTH N.E.C.	140,777,420.00
709	EDUCATION	139,178,000.00
7098	EDUCATION N.E.C.	139,178,000.00
70981	EDUCATION N.E.C	139,178,000.00



Table 15: Capital Expenditure by Functional Classification

122214 - OFU Local Government, Kogi State - 2025 Budget: Capital Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Capital Expenditure</i>	<i>2,299,137,980.00</i>
701	GENERAL PUBLIC SERVICES	44,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	41,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	36,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	5,000,000.00
7013	GENERAL SERVICES	3,000,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	3,000,000.00
704	ECONOMIC AFFAIRS	996,356,420.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	694,754,270.00
70421	AGRICULTURE	694,754,270.00
7045	TRANSPORT	301,602,150.00
70451	ROAD TRANSPORT	301,602,150.00
707	HEALTH	693,389,280.00
7076	HEALTH N.E.C.	693,389,280.00
70761	HEALTH N.E.C.	693,389,280.00
709	EDUCATION	565,392,280.00
7098	EDUCATION N.E.C.	565,392,280.00
70981	EDUCATION N.E.C	565,392,280.00



2.D Capital Expenditure by Project

Table 16:: Capital Expenditure by Project

122214 - OFU Local Government, Kogi State - 2025 Budget: Capital Projects					
Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	2025 Approved Budget
Total Capital Expenditure					2,299,137,980.00
PURCHASE OF 1 NO OFFICIAL VEHICLES FOR THE OFFICE DLG	13100125000100	011100100100	23010105	70111	15,000,000.00
PURCHASE OF 1 NO OFFICIAL VEHICLES FOR THE OFFICE LGT	13100125000200	011100100200	23010105	70111	15,000,000.00
PURCHASE OF OFFICE FURNITURE SUCH AS TABLES, CHAIRS FOR THE DEPARTMENTS ETC	02100125000100	011200100100	23010112	70111	5,000,000.00
PURCHASE OF OFFICE FURNITURE SUCH AS TABLES, CHAIRS ETC	02100125000200	011202200100	23010112	70111	1,000,000.00
PURCHASE OF 3NOS OF OFFICIAL VEHICLE	13100125000300	012500100100	23010105	70421	120,000,000.00
PURCHASE OF 10 NOS OF MOTORCYCLE	13100125000400	012500100100	23010104	70421	33,159,500.00
PURCHASE OF 10NOS OF PRINTERS	13100125000500	012500100100	23010114	70421	3,000,000.00
PURCHASE OF 5NOS OF COMPUTERS	13100125000600	012500100100	23010113	70421	5,000,000.00
PURCHASE OF 3NOS OF PHOTOCOPYING MACHINES	13100125000700	012500100100	23010115	70421	1,000,000.00
PURCHASE OF 3 SETS EACH OF OFFICE FURNITURE FOR ALL DEPTS	13100125000800	012500100100	23010112	70421	31,000,000.00
PURCHASE OF 50 KV OF GENERATING SET	13100125000900	012500100100	23010119	70421	1,500,000.00
PURCHASE OF AGRIC EQUIPMENT AND INPUTS SUCH AS 2SPRAYERS, 2HARVESTERS AND PURCHASE OF FERTILIZERS AND AGRO CHEMICALS	01030325000100	021500100100	23010127	70421	500,094,770.00
PURCHASE OF OFFICE FURNITURE AND FITTINGS SUCH AS CABINETS AND SAVE FOR THE DEPARTMENT	13100125001000	022000100100	23010112	70112	5,000,000.00
ESTABLISHMENT OF ICTS CENTRE FOR RESEARCH AND DEVELOPMENT	13100125001100	022000300100	23050101	70132	3,000,000.00
CONSTRUCTION OF WATER FACILITY(BORE HOLE)	17100125000100	023400100100	23020105	70451	30,000,000.00
REHABILITATION OF ROADS	17100125000200	023400100100	23030113	70451	260,261,150.00
REHABILITATION OF OFFICE BUILDING	17100125000300	023400100100	23030121	70451	11,341,000.00
PURCHASE OF TEACHING/LEARNING AID	05040225000100	051700100100	23010124	70981	565,392,280.00
RENOVATION OF 3NOS OF PHC IN THE LOCAL GOVERNMENT	04050125000101	052100100100	23030105	70761	193,309,060.00
PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS VITAL SIGNS MONITORS, BLOOD PRESSURE MONITOR, THERMOMETER, PULSE OXIMETER, ETC. AT SOME SELECTED PHC	04100125000101	052100100100	23010122	70761	500,080,220.00